APPENDIX III.

Detailed Syllabuses.

NOTE.—The scope of the examination in each subject is indicated by the syllabus prescribed for each grade of that subject and not by the text-books recommended. The text-books recommended are not obligatory, and candidates will not be examined on those portions of the text-books which treat of matters not specified in the syllabus.

Subject No. 1.

ACCOUNTANCY—(*Junior Grade*).

I. *Principles and Practice of Double Entry Book-keeping.*—Recording in the undermentioned subsidiary books—Cash Book with Cash, Bank and discount columns; the Bought Book; the Sold Book; Returns Inwards and Returns Outwards Books; Bills Receivable Book; Bills Payable Book and the Journal transactions of the following nature:—

Receipts and payments in cash and by cheque; cash and credit purchases and sales; Returns Inwards and Outwards; Bills drawn, accepted, endorsed, discounted, honoured, dishonoured, noted and renewed; Salaries; Trades charges and other expenses; Rent, Interest, Discount, Commission and Bad Debts; Assets and Liabilities; House property, Plant and Machinery Furniture, Repairs and Depreciation; Purchase and Sale of Government Securities, Shares and Debentures; Consignments Inwards and Outwards; Contract Accounts. Posting the Subsidiary Books into the Ledger and preparing a Trial Balance.

II. Preparation of Bills of Parcels, Invoices, Account Sales, Debit and Credit Notes and Account Current. Calculation of interest on accounts Current by means of Interest products.

III. Entries relating to Doubtful Debts, Depreciation, Reserves for discount on Debtors and Creditors, Suspense, General and Special Reserves, Accrued Interest, Unpaid and Prepaid Expenses. Journalising the closing entries, closing the Ledger, preparing the Trading and Profit and Loss accounts, and the Balance Sheet.

IV. Petty Cash on the Imprest System; Bank Reconciliation Statement; Capital and Revenue Receipts; Capital and Revenue Expenditure; Receipts and Payments Accounts; Income and Expenditure Account; Detection and Rectification or errors in the books; Errors undetected by a Trial Balance.

V. Single Entry Book-keeping; the books used; ascertainment of net profits; incompleteness of the system.

	Time.	*Maximum marks.*
First paper based on sections I and II	3 hours	100
Second paper based on sections III, IV and V	3 hours	100
Total	...	200

Text-book recommended for class use:—

"Intermediate Book-keeping" by K. Subramani Aiyar, B.A., L.T., F.S.A.A.

Reference Books:—

"Students Complete Book-keeping" by Arthur Fieldhouse.

"Book-keeping and Accounts", by L. C. Cropper, F.C.A.

ACCOUNTANCY—(*Senior Grade.*)

I. *Principles and Practice of Double Entry Book-keeping:—Recording transactions* of different kinds in appropriate Subsidiary Books; different forms of subsidiary books. Posting the Subsidiary Books into Departmental Ledgers and the General Ledger. Balancing Departmental or Sectional Ledgers; Self-balancing Ledgers. Reserves of different kinds; Manufacturing, Trading and Profit and Loss accounts; the Balance Sheet. Consignments, Joint Ventures, Consignment of goods on approval, sales on Hire Purchase System. Allocation of receipts and payments to capital and revenue heads; deferred revenue expenditure. Different methods of providing for depreciation. Local and Foreign Branch Accounts and their incorporation in the Head Office Accounts.

II. *Partnership Accounts.*—Partnership Deeds and their relation to accounts; Partners. Drawings and Salaries; Interest on Capital and Drawings; Goodwill. Incoming and Outgoing Partners. Dissolution of Partnership.

III. *Company Accounts.*—Distinction between Patnerships and Joint Stock Companies, and between Private and Public Companies. Different classes of Shares and Debentures. Statutory and Statistical Books and Returns; Share Ledgers; Register of Transfers; Share certificates and Dividend Warrants; Entries in Application Allotment and Call Books. Preliminary Expenses; Underwriting Commission. Reserves and Reserve Funds; Depreciation Fund; Sinking Funds; Debenture Redemption Fund; Dividend Equalization Fund. Entries relating to Forfeiture of Shares, Increase and Reduction of Capital. Amalgamations, Absorptions and Reconstructions. Conversion of a Partnership into a Limited Liability Company, verification and Valuation of Stock and other Assets. Entries relating to Dividends and Bonus to staff. Preparation of Manufacturing, Trading, Profit and Loss and Appropriation Accounts. Making out a Balance Sheet in accordance with the Mysore Companies Regulation. Liquidation Accounts.

IV. *Income-tax Returns.*—Ascertainment of Taxable Income and claims for refund of Income-tax.

V. *Preparation of Final Accounts.*—Relating to Banks, Life Assurance Companies, Mining Companies, Hotels and Non-trading concerns.

VI. *Single Entry Book-keeping.*—Incompleteness of the system; conversion of a single entry ledger into a double entry ledger.

VII. *Auditing.* Aims; Audit Notes; continuous and annual audits; valuation and verification of assets and liabilities; Auditor's rights, duties and responsibilities; scrutiny of a Balance Sheet.

	Time.	Maximum marks.
First paper based on Sections I and II ..	3 hours	100
Second do III, IV, V and VI	3 hours	100
Total ..		200

Text-books recommended for class use:—

"Advanced Accounts" by R. W. Carter, M. Com., F.C.A.

"Advanced Accounts" by J. R. Batliboi, F.S.A.A., or Principles of Auditing by Depaula.

Reference Books—

"Book-keeping and Accounts" by Spicer and Pegler, Chartered Accountants.

"Book-keeping for Company Secretaries" by L. R. Dicksee, M. Com., F.C.A.

"Company Secretary and Accountant" by F. R. Merchant, F.S.A.A.

Subject No. 2.

LAW AND PRACTICE OF COMMERCE—(*Junior Grade.*)

I. Business Routine.—Filling in blank forms of receipts, cheques, Bills of Exchange, Pro-notes, Debit and Credit notes, Paying-in-slips, Advice of remittance, Railway receipts, Bills of Lading, Indents Letters of Credit, Postal money orders, reminders, Bills of Parcels, Invoices and Account Sales. Addressing envelopes; Docketing; indexing; despatching letters, parcels and telegrams and preserving copies of these. Postage book. Recording and filling inward correspondence. Registers of letters received and despatched.

II. Drafting.—Short letters, applying for situations, acknowledging receipts of letters, receipt of remittances; forwarding drafts and cheques; forwarding orders for goods; asking for quotations and samples and replying thereto; announcing change of address.

III. Postal Regulations.—*Re* Inland and Foreign letters; post cards; book packets and parcels; registration and insurance of postal articles; Inland and Foreign money orders; value payable post; British postal orders. Use of the Postal Guide.

IV. An Elementary knowledge of the Nature of Negotiable Instruments and practice relating thereto.—Forms of cheques, bills of exchange and pro-notes. Rights and obligations of parties, presentment, acceptance, endorsement, payment and non-payment; calculation of due dates; discounting bills; open and crossed cheques, alterations and their effects. Dealing with banks, opening and operating upon banking accounts.

V. Business Transactions.—Procuring orders; indents, firm offers, quotations, shipment of goods; bills of lading and freight; consignment of goods by Railway; Railway receipts; insurance of goods; *proforma* invoices, drawing against goods; letters of hypothecation, documentary bills. Warehousing goods and delivery orders. Terms and abbreviations relating to the above transactions.

VI. Business Houses.—Sole traders, agents and brokers; the constitution and working of partnership and joint-stock companies, Chambers of Commerce and their functions.

	Time.	*Maximum marks.*
First paper based on Sections I, II and III	.. 3 hours	.. 100
Second paper do IV, V and VI	.. 3 hours	.. 100
	Total	.. 200

Text Books Recommended for Class use:—

1. Theory and Practice of Commerce by S. Vydyanatha Iyer.
2. An Elementary Manual of Business methods by Grebby.
3. Pitman's Fascimile Commercial forms.

Reference Books:—

1. The Merchant's Clerk by John Pearce.
2. How to import goods by James A. Dunnage. (Pitman's)
3. How to export goods by Frank M. Dudney. (Pitman's)
4. Theory and Practice of Commerce by F. Heelis.

LAW AND PRACTICE OF COMMERCE—(*Senior Grade.*)

I. Secretarial Work.—The work of Secretaries of Joint Stock Companies with particular reference to issues of shares and debentures, commencement of business, register of members, issue of share certificates and share warrants, use of company's seal, certification of transfers, preparation and filling of periodical returns, letters of allotment and regret, call notices, dividend warrants, procedure at meetings of directors and shareholders, kinds of meetings, and resolutions, notices, agenda, minutes, proxies, methods of voting. Drafting resolutions, reports and circulars. Managing agency system.

II. Company Law.—The provisions of the Mysore Companies Regulation with special reference to the following:—

Promotion and incorporation of Joint Stock Companies; memorandum and articles of association; issue of prospectus; statement in lieu of prospectus; certificate of incorporation; commencement of business; alteration of memorandum and articles; increase and reduction of share capital; distribution of share capital; mortgages and charges; commissions and discounts; filing of returns, annual list and summary and balance sheets. The conditions on which a company may be wound up and the mode of winding up. Private companies.

III. Law of Contracts.—Offer, acceptance, revocation, consideration, capacity of parties, reality of consent, legality of object. Assignment and discharge of contracts. Sale of goods indemnity, guarantee and bailment; Agency and partnerships.

IV. Negotiable Instruments.—The law relating thereto as in the Mysore Nogotiable Instruments Regulation.

V. Shipping and Insurance.—Charter parties and bills of lading; freight; Marine Insurance; Policy forms; their conditions and clauses; general average; particular average and total loss. Bottomry Bond; re-insurance. Bonded warehouses; customs formalities, re-exports. Fire insurance, policy terms and risks covered. Terms and abbreviations relating to the above transactions.

VI. Indian Stock and Share Market.—Organization and working. Cash and forward dealings and settlement; payment and delivery; bulls and bears; market reports; quotations.

VII. Framing a Precis.—Of a short series of business letters relating to indents, orders, enquiries, complaints, collection of accounts, shipment and insurance of goods, warehousing, consignments, documentary bills and the like. Drafting business letters.

	Time.	*Maximum marks.*
First paper based on Sections I, II and III	.. 3 hours	.. 100
Second do IV, V, and VII	.. 3 hours	.. 100
	Total	.. 200

Text books recommended for class use:—

1. Indian Mercantile Law by S. R. Davar, Bar.-at-Law.
2. The Merchant's clerk by John Pearce.
3. Secretarial work and practice by Alfred Nixon, F.C.A., F.S.A.A.

Reference Books.—

1. Theory and Practice of Commerce by Stephenson.
2. Company Secretary and Accountant by F. R. Merchant, F.S.A.A.
3. Marine Insurance by Templeman.
4. Guide to Stock Exchange by Cordingly.
5. Precis Writing by Earnshaw.

Subject No. 3.

BANKING AND CURRENCY—(*Junior Grade.*)

I. Utility and functions of a bank; different kinds of banks and other credit institutions; general characteristics of Indian Banking; general nature of banking transactions. Banking operations with regard to current accounts, deposit accounts, loans, cash credits, overdrafts, discounting and re-discounting bills, documentary bills, letters of hypothecation, letters of credit, circular notes, remittances, sale and purchase of securities, shares and debentures.

II. Relations of a Banker to his customers; revocation of the customers' authority; opening an account; open and crossed cheques: pass book; bills of exchange, hundies and promissory notes; endorsements; the collecting banker; the paying banker; notice of dishonour; safe custody; bankers and borrowers, securities for advances.

III. Filling in forms of cheques, paying-in-slips, challans, bills of exchange, promissory notes, bank drafts, deposit receipts, acknowledgment of remittances, advice notes, debit and credit slips, circular notes and letters of credit, receipts, reminders. Drafting routine letters.

IV. The provisions of the Mysore Negotiable Instruments Regulation.

V. Money—The functions and attributes of money. A description of the matallic currencies of the principal countries of the world. The paper currency of India; legal tender in the Indian monetary system; course of Exchange between India, England France, Germany, Hongkong, Shanghai and Straits Settlements. Telegraphic transfers, Council Bills, Treasury Bills.

VI. The provisions of the Mysore Stamp Law in respect of Banking transactions.

	Time.	Maximum marks.
First paper based on sections I, II and III	.. 2 hours	100
Second do IV, V and VI	.. 2 hours	100
Total	..	200

Text-books recommended for class use:—

Elements of Banking by J. P. Gandy, A. I. B.

Banking and Currency by E. Sykes, B. A. (Oxon).

Reference books:—

The Banker's Clerk (Madgwick, Houlston & Co., (London).

The Law of Banker and Customer by J. W. Smith, B. A., LL.B

Negotiable Instruments by Khargamwala, L.L.M., L.L.D.

BANKING AND CURRENCY—(*Senior Grade.*)

I. *Currency.*—Money; its nature, functions, attributes and value; meaning of legal tender; kinds of tender; systems of legal tender; Indian and English coinage; simple and composite denominations; Gold Exchange Standard; Gold Bullion Standard; Bimetallic system; Gresham's law. Nature and kinds of paper money; principles of issue. Metallic and paper currencies of the important commercial countries of the world. Evolution of Indian Monetary system. The main conclusions and recommendations of the Royal Commissions on Indian Currency. The money market; the Bank rate and the Market rate in India.

II. *Foreign Exchange.*—Par of Exchange; specie points; rate of exchange; favourable and unfavourable exchanges; course of exchange; Council Bills; telegraphic transfers.

III. *Groth of Banking.*—The history and development of Indian banking; the structure of Indian banking; the constitution and working of the Imperial Bank of India, Exchange Banks, Joint Stock Banks, Industrial Banks, Agricultural Banks, Land Mortgage Banks and Co-operative Banks. Private banks. The constitution and working of the Bank of England and of the Federal Reserve Banks of the United States of America.

IV. *Banking Practice.* Banking operations; general administration of a bank; the relations of a Banker to his customer; bankers and borrowers; endorsements; rights and liabilities of bankers on bills of exchange, hundies, promissory notes and cheques. The advantages, constitution and working of clearing houses in India. Banker's securities for advances, Banker's Lien.

V. *Banking Law.*—The provisions of the Mysore Negotiable Instruments Regulation. The provisions of the Mysore Companies Regulation relating to bank returns and balance sheets. The provisions of the Mysore Stamp Law in respect of Banking transactions.

	Time.	Maximum marks.
First paper based on sections I and II.	.. 3 hours	100
Second paper based on sections III, IV and V.	.. 3 hours	100
Total		.. 200

Text-books recommended for class use.—

Banking and Currency by E. Sykes, B.A. (Oxon).

Banking Law and Practice in India by M. L. Tannan, M. Com., Bar.-at-Law.

Reference Books.—

Bagshaw's Practical Banking.

The Law of Banker and Customer by J. W. Smith, B.A., LL.B.

Negotiable Instruments by Kergamwala, L.L.M., L.L.D.

Money Changing by Hartley Withers.

Subject No. 4.

ECONOMIC GEOGRAPHY—(*Junior Grade.*)

I. Circumstances affecting the production, distribution and exchange of commercial commodities; climate, soil, irrigation, labour, machinery; transport, trade routes and communications, tariff and customs duties. Circumstances favouring the growth of industrial and commercial centres.

II. The conditions of production of the chief agricultural products of India, *viz.*, wheat, rice, ragi, pulses, oil-seeds, sugar-cane, fruits, tea, coffee, spices, opium, tobacco, cotton and jute.

III. A general knowledge of the chief characteristics, physical features and resources, climate, density of population of Mysore and India; their mineral, vegetable and animal products; how raised and disposed of; their main features; the markets to which they are sent and the uses to which they are put. The manufacturing and forest industries of India, the imports and exports of India and Mysore.

IV. Drawing outline maps of any portion or portions of India showing fields of production, physical features, climatic conditions, communications, commercial and industrial centres.

	Time.	Maximum marks.
First paper based on sections I and II	.. 2 hours	100
Second paper based on sections III and IV	.. 2 hours	100
Total		.. 200

Text-books recommended for class use:—

The Geography of India by Morrison.

The Oxford Economic Atlas (Bartholomew and Lyde).

Reference Books.—

Commercial Geography by E. C. K. Gonner, M.A.

Smaller Commercial Geography by G. G. Chisholm, M.A., L.L.D.

Statistical Atlas of India (Government of India Publication).

ECONOMIC GEOGRAPHY—(*Senior Grade.*)

I. A knowledge of the commercial geography of the British Empire and of the other countries of the world in so far as they affect the imports and the exports of India; Physical features, climatic condition, soil, rainfall and temperature, irrigation; mineral deposits, circumstances affecting the production of agricultural products, conditions favouring the growth of manufacturing and forest industries; the growth and development of industrial and commercial centres; localisation. The main features of modern economic organisation; transport facilities; efficiency of labour; machinery; financing facilities; political conditions; tariff and customs duties; posts and telegraphs.

II. Commodities dependent directly or indirectly on climate; tropical products, sub-tropical products and products of the temperate zone. Mineral products; fisheries. The chief manufacturing industries.

III. Regional geography of the British Empire, the United States of America and Japan.

IV. Drawing outline maps of any portion or portions of the British Empire, the United States of America or Japan showing fields of production, physical features, climatic conditions, communications, markets of commodities, commercial and industrial centres.

	Time	Maximum marks
First paper based on sections I and II	3 hours	100
Second paper do III and IV	3 hours	100
Total	..	200

Text-book recommended for class use.—

Hand-book of Commercial Geography by Geo. G. Chisholm, M.A., B.Sc. (Hon.,) LL.D. (Edin.)

Reference Books.—

Statistical Atlas of India (Government of India Publication).

The Oxford Economic Atlas by Bartholomew and Lyde.

Subject No. 5.

SHORTHAND—(*Junior Grade.*)

I. To take down in the corresponding style of Phonography an easy passage, narrative or speech, of 560 words and a business letter of 240 words, dictated for a period of ten minutes at the rate of 80 words per minute, and to transcribe the above into longhand in an hour and a half.

II. To transcribe, into the corresponding style of Shorthand, words, phrases and passages printed in longhand.

III. To answer a paper on the principles of the learner's and the corresponding styles of phonography and the application of those principles.

	Max. Marks.	II Class.	I Class.
First paper—Dictation and Transcription— (Sec. I). (Time one hour and 40 minutes)	.. 100	45	..
Second paper—(Time one hour and 30 minutes)	.. ..	..	..
Part I. Transcription into Shortnand (Sec. II.)	.. 70	40	..
Part II. Principles (Sec. III)	.. 30		
Total	.. 200	90	130

Text-book recommended for class use.—

Pitman's Shorthand Manual—New Era Edition.

Foot Note:—No candidate shall be allowed to pass in the first paper if he makes more than 10 per cent of errors and omissions in his transcription.

Typewriting machines may be used for transcription.

SHORTHAND—(*Senior Grade.*)

I. To take down in the reporting style of Phonography a narrative speech or judgment of 840 words and a letter of 360 words, dictated for a period of ten minutes at the rate of 120 words a minute, and to transcribe the above into longhand in two hours.

II. To take down in the phonography notes of official and business letters or reports dictated at the rate of 120 words a minute and to elaborate the notes into completed letters and reports in longhand, the volume of notes dictated being regulated by the difficulty of the elaboration. (Time 2 hours).

III. To transcribe into the reporting style of phonography words, phrases and passages printed in longhand.

IV. To answer a paper on the principles of phraseography and the application thereof, intersections and speed expedients.

	Max. Marks.	Minimum.	Dictation.
First paper—Verbatim reporting (Sec. I). Time 2 hours 10 minutes ..	.. 100	45	..
Second paper—Elaboration of dictated notes. (Sec. II) 2 hours	.. 50	20	..
Third paper. (Time—An hour and a half). Part I.—Transcription into Shorthand. (Sec. III).	.. 30	20	..
Part II. Principles (Sec. IV) ..	.. 20		..
Total	.. 200	90	130

Text-book recommended for class use.—

Pitman's Shorthand Instructor—New Era Edition.

Foot Note:—No candidate shall be allowed to pass in the first paper (Verbatim reporting) if he makes more than 6 per cent of errors and omissions in his transcription.

Typewriting machines may be used for transcription.

SHORTHAND—(*Proficiency.*)

I. To take down in the reporting style of phonography a speech or judgment dictated for a period of seven minutes at the rate of 150 words a minute and to transcribe the above into longhand in one hour and forty-five minutes.

II. To take down in phonography notes of an official or business character, dictated at the rate of 150 words per minute and to elaborate the dictated notes into proper letter or documentary form in longhand, the volume of notes dictated being regulated by the difficulty of the elaboration. (Time three hours).

III. To take down in the reporting style of phonography notes of the proceedings of a Court of Justice or of a public meeting or of speeches or other such matter dictated at the rate of 150 words per minute, for a period of fifteen minutes, and to transcribe in longhand a condensed report of the dictated matter, the condensed report to consist of 700 to 800 words. (Time two hours).

	Max. Marks	Minimum	
		II Class	I Class
First paper—Verbatim reporting Section I. Time 1 hour 52 minutes	100	45	...
Second paper—Elaboration of notes (Section II) Time 3 horus	100	40	...
Third paper—Condensed Reporting (Section III) Time 2 hours.	100	40	...
Total ...	300	135	195

Foot Note:—No candidate shall be allowed to pass in the first paper if he makes more than five per cent of errors and omissions in his transcription. Typewriting machines may be used for transcription.

Subject No. 6.

TYPEWRITING—(*Junior Grade.*)

I. To typewrite in twenty minutes a simple printed passage of 500 words.

II. (*a*) To typewrite on foolscap size paper (8 × 13 inches) a printed tabular statement such as an Invoice, a Balance Sheet or an Account Sales, taking two carbon copies.

(*b*) To typewrite in proper form, taking two carbon copies, from rough lithographed manuscripts of an official and a business letter, consisting of not more than 600 words in all and containing simple abbreviations. (Candidates are expected to expand all the abbreviations and to insert the necessary punctuation in the typed letters).

	Max. Marks	Minimum	
		II Class	I Class
First paper on Section I. (Time 20 minutes). ...	100	45	...
Second paper on Section II*a*	40	40	..
Section II*b*	60		
Total ...	200	90	130

TYPEWRITING- (*Senior Grade.*)

I. To typewrite in twenty minutes a printed passage of 800 words.

II. (*a*) To typewrite on foolscap size paper (8" × 13") two lithographed tabular statements such as invoices, balance sheets, account sales, specifications and statistical tables, taking two carbon copies.

(*b*) To typewrite in proper form, taking two carbon copies rough lithographed drafts of official and business letters, notes and memoranda consisting of not more than 800 words in all, and containing interlineations, alterations, corrections and common abbreviations. (Candidates are expected to expand all the abbreviations and insert the necessary punctuation in the letters typed).

(*c*) To typewrite lithographed unarranged advertisements, hand-bills and title-pages. (This is to be a test of display work).

III. *Oral and Practical Examination.*—Manipulation of the key-board; removal and re-insertion of ribbons and pads; type-cleaning; cleaning and oiling the machine. Varieties of ribbons and carbon sheets. Uses of shift-keys; line space lever; line space regulator; feed roll release; tabulator and tabulator stops; back spacer; carriage release; shift-lock; marginal stops (right and left); right and left marginal releases; paper guide; different parts of the machine used by the candidate, their working and their uses. Combination characters:—Lost motion; touch; tracking; printing point; pitch; alignment (shift and side); stencil cutting and duplicating.

	Max. Marks	Minimum	
		II Class	I Class
First paper on Section I. (Time 20 minutes). ...	100	45	..
Second paper. (Time two hours). ...			
Section II (*a*)	30		
,, II (*b*)	30	28	..
,, II (*c*)	10		
Oral and Practical Examination	30	12	..
Total ...	200	90	130

TYPEWRITING—(*Proficiency.*)

I. To typewrite in twenty minutes a printed passage of 1,200 words.

II. (*a*) To typewrite, in proper form, letters, documents, notes and

II. (*a*) To typewrite lithographed tabular statements of varying difficulty (the width not to exceed 120 degrees).

(*b*) To typewrite, in proper form, letters, documents, notes and memoranda on commercial, legal and technical subjects from rough lithographed manuscripts containing interlineations, alterations, corrections and abbreviations and consisting of about 1,200 words taking three carbon copies.

(*c*) To typewrite lithographed unarranged advertisements, hand-bills and title pages, as a test of skilled display work.

III. *Oral and Practical Examination.*—The following in addition to the portions prescribed for the Senior Grade. The distinctive features of recognised typewriting machines and their key-boards. To set right not more than three defects of the following nature:—Imperfect line spacing; intermittant ribbon feed; letters drop after capitals; carriage skipping; carriage failing to space properly; carriage does not lock at end of line properly; carriage spaces when shifting; carriage binds in shifting; shift lock does not hold; action heavy; space bar sticking; ribbon guide does not act; Bichrome mixing colours; ribbon does not move; ribbon does not reverse automatically; type bars sticking; spacing between letters uneven; to stop squeaks; to stop rattle; alignment bad; carriage pointer going beyond one space when carriage is pulled over; pointer drops back one space; back space does not work; key levers lock; paper release lever works hard.

	Max. Marks	Minimum	
		II Class	I Class
First paper on Section I. (Time 20 minutes). ..	100	45	..
Second paper on Section II. (Time 2 hours 30 minutes).			
Section II (*a*) ..	30		
„ II (*b*)	30	28	..
„ II (*c*)	10		
Oral and practical	30	12	..
Total ..	200	90	130

N. B:—TYPEWRITING ALL GRADES.

In the Speed Test (*i.e.*, the first paper) for each grade of the Examination, five strokes will be counted as one word.

Candidates will have to provide their own typewriters, tools and carbon papers. Candidates will be examined on Yost, Remington, Smith Premier, Underwood, L. C. Smith, Oliver, Woodstock, Royal or such other machine as may be approved by the president of the Board for the Commercial Education and Examinations.

Only one type of machine shall be used by a candidate throughout the Examination.

Subject No. 7.

ENGLISH.

The syllabuses, text-books and reference books shall be the same as those prescribed for the VI Form of High Schools under the Mysore S. S. L. C. Scheme. The Examination in this subject will be held along with the examination in the other Commercial Subjects. There will be one paper on the detailed texts and a second paper on composition including essays based on the non-detailed text-books and general questions on the English Language.

	Time.	Max. Marks
First paper on the detailed text-books ..	2½ hours	100
Second paper on composition ..	2½ hours	100
Total ..		200

Subject No. 8.

PRINCIPLES AND PRACTICE OF CO-OPERATION (*Junior*).

1. The Co-operative movement; its origin and nature; Raiffeissen Societies, Schulze Delitzch Societies and Rochdale Pioneers.

2. The origin and development of the movement in India with special reference to Mysore.

3. The Mysore Co-operative Regulation, VII of 1918, and the rules thereunder*.

4. Formation, constitution, working and winding up of primary societies with special reference to credit and stores societies:—

(*a*) Rural Credit Society; Agricultural indebtedness; the village sahukar unlimited liability; conditions necessary to make a society Co-operative Place of thrift in the movement.

(*b*) The Urban Co-operative Bank; Share system; difference between urban banks and village societies; societies for weavers and artisans; Home savings boxes.

(*c*) Co-operative Stores; objects of consumer's societies. Business principles — Wholesale buying. System of sale (a) sale at current market rates (b) sales for cash (c) sales to non-members. Dividends on purchases. Division of profits and dividends on purchases.

(*d*) Co-operation in Agriculture; Societies for the supply of agricultural implements, seeds and manures — The dairy societies and milk-selling societies— Co-operative use of agricultural machinery. Combination of supply work with credit. Co-operative sale societies for agricultural produce — Cotton sale societies in Bombay and areca-sale societies in Malnad.

5. Different kinds of loans — Precautions in their grant and recovery.

6. Co-operative Propaganda Institutes; Necessity for education in Co-operation — Practical training for boys in School and College Societies.

7. Cheques; their drawing, endorsing, honouring and dis-honouring, rights and liabilities of parties on cheques.

8. Filling up blank forms of share, loan and provident fund applications, simple loan, mortgage, cash credit and overdraft bonds.

9. Double entry—Its meaning— the columnar Cash book and subsidiary books — posting balancing Trial Balance adjustment Final accounts.

10. Member's register; share, deposit, loan, credit sales, dividend, cash credit and other ledgers; pass books. Stock book.

11. Reconciliation statement; Receipts and payments; Interest and Penal interest Dividend; Bonus.

	Maximum.
One paper of 2 hours on paras 1-6 (both inclusive) ...	100
One paper of 2 hours on paras 7-11 (both inclusive) ...	100

* Among the text-books that might be prescribed "Handbook of Departmental Circulars" issued by the Department of Co-operation in Mysore might be included.

PRINCIPLES AND PRACTICE OF CO-OPERATION (*Senior*).

1. The place of Co-operation in modern social organisation.

2. A comparative study of the leading features of the movement in India with those of other countries like Denmark, England, Germany, France and Japan.

3. The Co-operative Act of India and the rules thereunder. Bye-laws and their formation; filing suits and execution of Decrees; Limitation Act; the law relating to Hundies, Bills of Exchange, cheques, pronotes and I. O. U's.

4. Classification of Primary Societies, formation, constitution, working and winding up of Provincial Banks, District Banks, Federations and Unions.

5. The problem of a Central Co-operative Apex Bank for India and Land Mortgage Banks in India.